



FY20 PROPOSED BUDGET

School Board Work Session

**April 3, 2019
3:00 p.m.**

SIOUX FALLS SCHOOL BOARD
April 3, 2019 2:45 p.m.

Instructional Planning Center
201 East 38th Street, Sioux Falls



Kent Alberty
President

Dr. Brian L. Maher
Superintendent

AGENDA

1. Call to Order
2. Executive Session – SDCL 1-25-2 (2) (Superintendent's Conference Room)
3. Work Session- FY20 Proposed Budget
 - A. Overview of Process
 - B. Five-Year Financial Plan
 - C. PK-12 Budget and Other Funds of the District
 - Public Input on FY20 Proposed Budget
4. Impact of 2019 Legislation
 - Public Input on Impact of 2019 Legislation
5. School Board Committee Reports
6. Adjournment

GENERAL FUND 5-YEAR PLAN OVERVIEW

WHAT

	FY20
Revenue	163.5 (millions)
Opt Out	9.1
Transfer from Capital Outlay	3.0
Total	175.6
Expense Target	176.3
Fund Balance Change	-0.7
Fund Balance	11.0
Expenses as Submitted	177.8
Expenses Over/(Under) Target	1.5

WHY

	FY20
State Aid Increase	1.80%
Salary Increase	2.75%
- Shortfall	917,000
Benefit Increases	
- SS & Retirement	2.75%
- Health & Dental	4.60%
- Shortfall	518,880
Salary & Benefit Shortfall	1,435,880

SPECIAL EDUCATION PLAN OVERVIEW

WHAT

	FY20
Revenue	45.4 (millions)
Expense Target	46.0
Fund Balance Change	-0.6
Fund Balance	1.0
Expenses as Submitted	47.8
Expenses Over/(Under) Target	1.8

WHY

	FY20
State Aid Increase	1.80% *
Salary Increase	2.75% **
- Shortfall	260,000
Benefit Increases	
- SS & Retirement	2.75%
- Health & Dental	4.60%
- Shortfall	162,840
Salary & Benefit Shortfall	422,840

* Sped did not receive FY19 1-time \$ at a cost of \$250K.

** EA salaries have increased over \$1 million (21%) since FY18.

SUPERINTENDENT'S MESSAGE



FY20 Budget

Superintendent's Message:

If the FY20 budgeting process was summarized in one word, that word would have to be “efficiencies.” While South Dakota Governor Kristi Noem’s version of education funding headlined a 2.5% increase for education funding, taking into account the .7% of one-time money that was received last year, the actual year-over-year increase was 1.8%. In the end, that did little to fill the gaps that are the result of years of inadequate funding.

In prior budgets, the Sioux Falls School District was able to dip into its fund balance and shift some allowable costs to the other funds to make ends meet. After FY20, that will no longer be an option as the fund balance will dip well below the level recommended by the District’s Finance Action Network – a committee of local financial leaders who has studied the District’s budget for several years.

Not being able to “bank” on a fund balance in the future required District committees to make some tough choices for the FY20 and thoroughly assess programs and practices to determine their fit in the upcoming budget. Making the task more difficult is that inflation notches higher and the academic, social, and emotional needs of today’s students grow more complex.

Proposed FY20 General Fund Budget

Even knowing the belt would have to be cinched a little tighter, initial recommendations from committees came in at \$1.5 Million more than the \$175.6 Million

that District had to spend. The Budget Committee wrestled with options and, in the end, came up with reductions in areas that can be broadly categorized as vendor contracts, FTE allocation adjustments, and 1% reductions in many cost centers.

Detail regarding FTE allocation adjustments includes the reduction of education assistants in middle school CTE classes due to a more simplified curriculum, eliminating the small stipend paid to one person in each building to act as a Tech Integrationist as technology becomes second-nature, and removing RISE special education students from a building's total student count because FTE is already assigned through the special education fund.

Program Changes

On the federal side, the District made the choice to reduce the number of three-year-old children being served in District Pre-K programs. The District through all of its Pre-K offerings will still serve more than 1,000 children. The District will also increase the support for struggling readers in elementary school by using SIPPS - Systematic Instruction in Phonological Awareness, Phonics, and Sight Words. This reading fluency and comprehension program has yielded positive results in the handful of District schools where it has been piloted.

The Special Education budget was reduced to support the on-going increase in Educational Assistant (EA) compensation and increasing cost of District outplacements. The heaviest reductions were made in Coordinated Early Intervening Services (CEIS).

Our Greatest Cost is Our Greatest Asset

Recognizing that teachers and support staff are the District's most valued resource in providing a high-quality education to nearly 25,000 students, the District remains committed to pushing salaries and benefits forward at a rate that outpaces the funding received from the State of South Dakota. Despite the 1.8% increase, the board has elected to increase salaries for all employee groups by 2.75% as a means of staying relevant in a very competitive Sioux Falls-area labor market.

In addition, the District is maintaining its robust benefits package and absorbing the majority of medical insurance inflation which is projected at 4.6% versus the 1.8% received in state aid increases. Across the general and special education fund, this equates to \$2 Million more for staff than will be received in state aid for FY20.

Additionally, the 21% increase given to the Educational Assistants in FY19, which are an integral part of the education team, must now fully be absorbed into the FY20 budget. In FY19 this was able to be offset by lowering the Special Education Fund Balance. The increase is over \$1 Million to the District.

Despite ongoing funding challenges, the Sioux Falls School District remains committed to the four priorities in its Strategic Plan: Student Outcomes, District Staff, School Climate and Culture and Community Engagement. The goals of this Strategic Plan must remain a focus at all costs because they keep staff and students moving forward in an ongoing quest to be better than they were the day before. While working under financial constraints, the District ensures its patrons that course content is more relevant, academic expectations are higher, and there are more pathways than ever to give students choice in their pursuit of a high school diploma.

Items that will be newly funded in the FY20 Budget include:

- Implementing a Junior Kindergarten program pilot at two Harvey Dunn and Susan B. Anthony Elementary Schools.
- Implementing Dual Immersion at Hayward and Rosa Parks Elementary Schools to support native Spanish speakers while also giving a language immersion opportunity to native English speakers.
- As previously mentioned, expanding the SIPP reading intervention to support more struggling readers in the elementary grades.

Financial Investment

What does this mean for the Sioux Falls property owner? The School Board remains committed to its long-standing practice of being fiscally responsible. The school levy is projected to increase by 13 cents in 2020. This is right in line with what was explained to the voters in the discussion of the \$190 Million bond elections last September. The average school property tax increase over the last 20 years for a typical house in the Sioux Falls School District is approximately 1.5% per year.

In order for the District to maintain this sleek, no-frills budget, it must, however, continue to access \$9.1 Million of opt-out funding, well below the current approved maximum of \$12.5 Million. \$7.5 million of opt out capacity is due to expire at the end of 2021 and planning must begin now for its replacement to maintain the current level of education being delivered. Responsible planning and efficient spending allow the District to stretch each dollar so that a balanced, yet innovative budget can be achieved.

Other Notes of Interest

Families will note a \$.10 increase to the cost of meals in FY20. This increase is mandated by the federal government for schools that wish to receive funds for reimbursement. Despite a successful relationship established with The Barrel House, which provided nearly \$90,000 to cover unpaid meal account balances in 2017 and \$83,000 in 2018, the demands on those donations continue to increase.

Another item important to the successfully balanced budget, is the District's decision to spend into the fund balance by \$764,000– which was lower than projected last year, but only thanks to a \$3 Million transfer from the Capital Outlay Fund to the General Fund. This leaves the fund balance at a projected 5.5% in FY20 but allows it to rebound to an acceptable level of 7% in FY24.

In Summary

The FY20 Budget Recommendation is complex, with a careful “give and take” approach agreed upon by the nineteen committees which consist of community members, professional staff, school leaders, and District administrators who commit to delivering the highest quality educational programming with the dollars available.

The FY20 Budget takes a renewed and careful aim at all spending to maximize the possibility of efficiencies. It protects curriculum needs to keep District programs rigorous and relevant, incorporates the goals of the District's Strategic Plan, relies on community partnerships and provides a livable wage for employees of the Sioux Falls School District.

The FY20 Budget considers the needs of each of the nearly 25,000 students the District has the privilege of educating; each who deserves our support as they prepare for a future in this ever-changing world.

**FY20 School District Budget
DRAFT EXECUTIVE SUMMARY**

Purpose: To hold a public hearing and receive tentative approval of the FY20 Budget.

The School Board began its budget process in November 2018 at which time the Board adopted guidelines and a timeline for the budget process. Between December and February, nineteen sub-committees comprised of administration, professional and classified staff, and community people, developed program budgets which were then presented to the Budget Review Committee. The Budget Review Committee included two Board members and representation from the sub-committees. The Budget Review Committee met in March to review the committee recommendations. A Board work session was held April 3, 2019.

	FY19	FY20	Change
Revenue	\$171.7M	\$175.4M	\$ 3.7M
Expense	<u>\$172.6M</u>	<u>\$176.2M</u>	\$ 3.5M
	(\$0.9M)	(\$0.8M)	

The budget presented to the Board is being heavily influenced by a third straight year of minimal State Aid increases since the half-cent increase in the sales tax to increase teacher salaries in FY17. In FY18 the State Aid increase was 0.3 percent, last year the increase was 1.7 percent (including the 0.7 percent 1-time money) and for FY20 it is 1.8 percent (2.5 percent in the formula minus the 0.7 percent one-time money). In 2017, the School Board made a commitment to increase teacher (and other staff) salaries at a level consistent with the rest of society while not decimating the rest of the budget.

Because over 80 percent of school district general fund expenditure budgets are salaries and benefits and over 80 percent of their discretionary revenues are derived from the State Aid formula, as a general rule over time teacher salaries can only increase at the same rate as the formula increase. The only effective way to increase salaries greater than the formula increases over time is to enhance revenue via an opt out.

The FY20 five-year plan spends into the fund balance by \$764,000 in FY20. This figure is lower than projected last year but that is being driven by a \$3 million transfer to the General Fund from the Capital Outlay Fund. This transfer is not projected to be utilized beyond FY20 as those funds will be needed for future capital projects, but it will maintain the general fund balance at an acceptable level until it can recover in FY21 and FY22. The lowest projected fund balance over the five-year period is five percent with a projected 7.0 percent fund balance in FY24. Last year the five-year budget planned projected a low of 5.5 percent.

General Fund Budget Highlights

Revenue

- \$600,000 new state aid formula funds (both state aid and property taxes) due to increased enrollment and increased ELL enrollment.
- \$3.4 million in additional state aid formula funds due to a 2.5% increase in the ongoing per student allocation.
- \$1 million in increased State Aid due to the reallocation of other fund revenues (e.g. Bank Franchise Tax).
- \$200,000 additional School and Public Lands funds.
- \$600,000 in additional interest.
- \$600,000 increase in additional federal funds.
- Transfer of \$3 million from the Capital Outlay Fund to the General Fund (\$2.75 million less than last year).

Expenditures

- \$2.7 million-Increase in salaries including a 2.75% increase for teachers.
- \$260,000 in K-12 teacher salaries for additional students.
- \$1.2 million-Increase in health insurance (4.6%) and other benefit increases.
- \$670,000 transfer of expenses from Sped to General Fund.
- \$230,000 in miscellaneous increases.
- Several General Fund reductions to stay within the confines of the 5-Year Plan as follows:
 - \$250,000 reduction due to vendor contract negotiations;
 - \$185,000 in a teacher FTE allocation adjustment;
 - \$30,000 stipend for Tech Integration Specialists;
 - \$39,000 for AP Coordinator planning periods (2 to 1);
 - \$109,000 middle school Tech Ed EAs;
 - \$840,000 for RISE general Ed double count; and
 - \$110,000 in miscellaneous 1% reductions from several cost centers.

In addition to the cuts in the general fund, the special education fund proposed budget cut \$1 million, from early intervening services, \$550,000 by counting Tier II Special Education teachers in the FTE allocation, and \$200,000 in other miscellaneous cuts.

The school levy is projected to increase by 13 cents in 2020. This is right in line with what was explained to the voters in the discussion of the \$190 million bond elections last September. The average school property tax increase over the last 20 years for a typical house in the Sioux Falls School District is approximately 1.5% per year.

Administrative Recommendation to School Board:

Acknowledge the public hearing and tentatively approve the FY20 School District budget to allow Human Resources to offer employee contracts, with the understanding that the budget will be brought forward for adoption and certification of levies at the annual meeting held July 8, 2019.

FIVE-YEAR BUDGET FORECAST

	Current FY19	Budgeted FY20	Projected FY21	Projected FY22	Projected FY23	Projected FY24
1 Prior Year Regular Revenues		162,639,437	166,260,553	169,054,306	175,105,375	179,622,602
2 Additional Regular Revenues		3,621,116	2,793,753	6,051,069	4,517,226	4,640,472
3 Total Regular Revenues		166,260,553	169,054,306	175,105,375	179,622,602	184,263,074
4 Prior Year Opt Out Revenues		9,117,682	9,135,364	9,135,364	9,317,682	9,750,000
5 Additional Opt Out Revenues		17,682		182,318	432,318	500,000
6 Total Opt Out Revenues	Original	9,135,364	9,135,364	9,317,682	9,750,000	10,250,000
7 Total Revenues Budgeted	171,705,856	175,395,917	178,189,670	184,423,057	189,372,602	194,513,074
8 Prior Year Expenditures		172,594,811	176,160,286	179,571,394	185,650,032	188,335,950
9 Increase in Salary		1,979,190	1,712,711	1,754,968	1,049,569	1,290,931
10 Increase in Benefits		1,677,394	1,196,758	1,389,563	1,216,932	1,309,438
11 Increase in Non-Salary		(91,109)	501,639	(65,893)	419,416	437,162
12 Program Salary Increases/(Cuts)				2,000,000	0	0
13 Program Benefits Increases/(Cuts)				600,000	0	0
14 Program Other Increases/(Cuts)				400,000	0	0
15 Total Program Increases				3,000,000	0	0
16 Total Expenditures Budgeted	172,594,811	176,160,286	179,571,394	185,650,032	188,335,950	191,373,481
17 Budgeted Use of Fund Balance	(888,955)	(764,369)	(1,381,724)	(1,226,975)	1,036,652	3,139,593
18 Adjustment for Current Year Projection	900,000					
19 Fund Balance Increase/(Decrease)						
20 Unreserved FB 6/30 of Budget Year	12,669,676	11,905,307	10,523,583	9,296,608	10,333,260	13,472,853
21 FB as a Percent of Prior Year Expds.	7.3%	6.8%	5.9%	5.0%	5.5%	7.0%

Key Variables	Current FY19	Budgeted FY20	Projected FY21	Projected FY22	Projected FY23	Projected FY24
Revenue						
Other Fund Redistribution			1,049,354	2,098,708	2,098,708	2,098,708
Equalized Other Fund Revenue	5,962,491	5,962,491	5,962,491	5,962,491	5,962,491	6,140,830
State Apportionment	2,104,664	2,204,200	2,270,326	2,338,436	2,408,589	2,480,630
Opt Out	9,135,364	9,135,364	9,135,364	9,500,000	10,000,000	10,500,000
Transfer from CO (FY20)/Jr KG	5,750,000	3,000,000	420,000	560,000	700,000	700,000
State Aid Increase	1.70%	1.80%	2.50%	2.50%	2.50%	2.50%
Expenditures						
Efficiency Factor	0.75%	0.85%	1.00%	0.50%	0.25%	0.25%
Teacher Delta	800,000	800,000	900,000	1,000,000	1,600,000	1,600,000
Health Insurance Increase	4.70%	5.00%	5.00%	5.00%	5.00%	5.00%
GF Reductions		1,500,000				
% Salary Increase (Linked to State Aid)	2.75%	2.75%	2.50%	2.50%	2.50%	2.50%
General Fund Levy Including Opt Out						
Owner Occupied Total General Fund	3.91	3.80	3.75	3.72	3.69	3.67
Commercial Total General Fund	8.09	7.87	7.76	7.70	7.64	7.59
Opt Out Levy Only						
Owner Occupied Opt-Out Levy	0.53	0.51	0.49	0.49	0.49	0.50
Commercial Opt-Out Levy	1.09	1.05	1.01	1.01	1.02	1.03

Draft 5-Year GF Plan (Mar 2019)	Current FY19	Budgeted FY20	Projected FY21	Projected FY22	Projected FY23	Projected FY24
1 Prior Year Regular Revenues		162,639,437	166,260,553	169,054,306	175,105,375	179,622,602
2 Additional Regular Revenues		3,621,116	2,793,753	6,051,069	4,517,226	4,640,472
3 Total Regular Revenues		166,260,553	169,054,306	175,105,375	179,622,602	184,263,074
4 Prior Year Opt Out Revenues		9,117,682	9,135,364	9,135,364	9,317,682	9,750,000
5 Additional Opt Out Revenues		17,682	0	182,318	432,318	500,000
6 Total Opt Out Revenues	Original	9,135,364	9,135,364	9,317,682	9,750,000	10,250,000
7 Total Revenues Budgeted	171,705,856	175,395,917	178,189,670	184,423,057	189,372,602	194,513,074
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10 Increase in Benefits		1,677,394	1,196,758	1,389,563	1,216,932	1,309,438
11 Increase in Non-Salary		(91,109)	501,639	(65,893)	419,416	437,162
12 Program Salary Increases/(Cuts)		0	0	2,000,000	0	0
13 Program Benefits Increases/(Cuts)		0	0	600,000	0	0
14 Program Other Increases/(Cuts)		0	0	400,000	0	0
15 Total Program Increases		0	0	3,000,000	0	0
16 Total Expenditures Budgeted	172,594,811	176,160,286	179,571,394	185,650,032	188,335,950	191,373,481
17 Budgeted Use of Fund Balance	(888,955)	(764,369)	(1,381,724)	(1,226,975)	1,036,652	3,139,593
18 Adjustment for Current Year Projection	900,000					
19 Fund Balance Increase/(Decrease)						
20 Unreserved FB 6/30 of Budget Year	12,669,676	11,905,307	10,523,583	9,296,608	10,333,260	13,472,853
21 FB as a Percent of Prior Year Expds.	7.3%	6.8%	5.9%	5.0%	5.5%	7.0%
22 Per Pupil Formula Revenue	5,564	5,813	5,959	6,109	6,262	6,419
23 Per Pupil Other Revenue	1,342	1,093	1,032	1,080	1,089	1,096
24 Per Pupil Total Reg. Revenue	6,906	6,907	6,991	7,189	7,352	7,515
25 Per Pupil Opt-Out Revenue	382	381	379	384	400	419
26 Total Per Pupil Revenue	7,159	7,288	7,370	7,573	7,752	7,934
27 Total Per Pupil Rev. Over/(Under) Expds.	(37)	(32)	(57)	(50)	42	128
28 Fall Enrollment	23,985	24,068	24,177	24,354	24,429	24,515
29 Cost of Text Book Adoption	2,125,000	2,132,354	2,142,011	2,157,692	2,164,337	2,171,956
30 State Aid Index Factor	1.7%	1.8%	2.5%	2.5%	2.5%	2.5%
31 Other Discretionary Revenue Increase	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
32 District Salary Increase	2.75%	2.75%	2.50%	2.50%	2.50%	2.50%
33 Medical Benefits Increase	4.7%	5.0%	5.0%	5.0%	5.0%	5.0%
34 Inflation for PS, Supplies, & Dues.	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
35 Increase in Valuation	4.2%	4.1%	4.0%	4.0%	4.0%	4.0%
36 Calendar Year Opt-Out Amount*	9,135,364	9,135,364	9,135,364	9,500,000	10,000,000	10,500,000
37 Owner Occupied Opt-Out Levy	0.53	0.51	0.49	0.49	0.49	0.50
38 Commercial Opt-Out Levy	1.09	1.05	1.01	1.01	1.02	1.03
Efficiency Factor						
39 Annual Effect	0	1,501,921	1,813,852	932,915	472,020	479,633
40 Compounded Effect per Year	0	1,501,921	3,360,696	4,394,130	4,997,579	5,626,691
41 Fund Balance without Efficiency Factor	7.3%	5.9%	3.1%	0.8%	0.5%	1.3%

OPT OUT SUMMARY SINCE 2012

	Opt Out #1 Amount- \$7,500,000	Opt Out #2 Amount- \$5,000,000	Total Existing Opt Out Amounts	Opt Out Amount Used Actual/Forecast	Excess/(Shortfall)	Total Budget	Used Opt Out as a percentage of Budget
2012	\$ 7,500,000	\$ -	\$ 7,500,000	\$ 7,500,000	\$ -	\$ 130,752,361	5.7%
2013	\$ 7,500,000	\$ -	\$ 7,500,000	\$ 7,500,000	\$ -	\$ 132,875,841	5.6%
2014	\$ 7,500,000	\$ -	\$ 7,500,000	\$ 7,500,000	\$ -	\$ 143,516,436	5.2%
2015	\$ 7,500,000	\$ -	\$ 7,500,000	\$ 7,500,000	\$ -	\$ 152,616,270	4.9%
2016	\$ 7,500,000	\$ -	\$ 7,500,000	\$ 7,500,000	\$ -	\$ 149,109,891	5.0%
2017	\$ 7,500,000	\$ -	\$ 7,500,000	\$ 4,940,000	\$ 2,560,000	\$ 169,549,537	2.9%
2018	\$ 7,500,000	\$ 5,000,000	\$ 12,500,000	\$ 9,100,000	\$ 3,400,000	\$ 174,662,983	5.2%
2019	\$ 7,500,000	\$ 5,000,000	\$ 12,500,000	\$ 9,100,000	\$ 3,400,000	\$ 172,594,811	5.3%
2020	\$ 7,500,000	\$ 5,000,000	\$ 12,500,000	\$ 9,135,640	\$ 3,364,360	\$ 175,934,940	5.2%
2021	\$ 7,500,000	\$ 5,000,000	\$ 12,500,000	\$ 9,135,364	\$ 3,364,636	\$ 179,356,597	5.1%
2022	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 9,317,682	\$ (4,317,682)	\$ 185,444,470	5.0%
2023	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 9,750,000	\$ (4,750,000)	\$ 188,139,684	5.2%
2024	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 10,250,000	\$ (5,250,000)	\$ 191,186,741	5.4%
2025	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 10,597,304	\$ (5,597,304)	\$ 195,010,476	5.4%
2026	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 10,862,236	\$ (5,862,236)	\$ 198,910,685	5.5%
2027	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 11,133,792	\$ (6,133,792)	\$ 202,888,899	5.5%
2028	\$ -	\$ -	\$ -	\$ 11,412,137	\$ (11,412,137)	\$ 206,946,677	5.5%

History of Property Tax Levies Since 2000

Assessments:	Payable 2000	Payable 2011	Payable 2012	Payable 2013	Payable 2014	Payable 2015	Payable 2016	Payable 2017	Payable 2018	Payable 2019	Payable* 2020
District Assessment Total	4,689,173,198	9,048,211,420	8,968,201,347	8,833,377,209	8,991,407,688	9,389,693,279	9,864,308,468	10,451,976,532	11,008,377,513	11,957,707,827	12,436,016,140
% Increase from prior year	8.14%	1.29%	-0.88%	-1.50%	1.79%	4.43%	5.05%	5.96%	5.32%	8.62%	4.00%

Taxes:	Payable 2000	Payable 2011	Payable 2012	Payable 2013	Payable 2014	Payable 2015	Payable 2016	Payable 2017	Payable 2018	Payable 2019	Payable* 2020
Mil Rates:(Per \$1000 of valuation)											
General Fund Agricultural	4.73	2.69	2.78	2.66	2.37	2.02	1.72	1.79	1.76	1.75	1.70
General Fund Owner Occupied	7.62	4.18	4.62	4.61	4.86	4.82	4.46	4.21	3.95	3.91	3.80
General Fund Commercial	16.21	8.96	9.87	9.88	10.41	10.32	9.55	8.72	8.16	8.10	7.87
Special Education Fund	1.40	1.20	1.20	1.20	1.35	1.29	1.21	1.32	1.46	1.47	1.62
Capital Outlay Fund	2.07	2.41	2.07	2.09	2.09	2.16	3.00	2.91	2.87	2.75	2.56
Bond Fund	0.65	0.28	0.29	0.28	0.33	0.31	0.00	0.00	0.00	0.13	0.44
Pension Fund	0.00	0.30	0.30	0.30	0.30	0.30	0.30	0.00	0.00	0.00	0.00
 Total Agricultural	 8.85	 6.89	 6.64	 6.53	 6.44	 6.08	 6.23	 6.02	 6.09	 6.10	 6.32
Total Owner Occupied	11.74	8.37	8.48	8.48	8.94	8.88	8.97	8.44	8.28	8.28	8.41
Total Commercial	20.27	13.15	13.73	13.75	14.49	14.38	14.10	13.00	12.53	12.50	12.49

Effect on a \$98,516 House Assessed Valuation in 2000

	Payable 2000	Payable 2011	Payable 2012	Payable 2013	Payable 2014	Payable 2015	Payable 2016	Payable 2017	Payable 2018	Payable 2019	Payable* 2020
Assessed Value	98,516	145,665	137,729	137,729	137,729	139,054	145,351	152,783	167,109	175,912	183,068
- Taxable Value	93,394	131,535	121,890	122,235	122,579	126,122	132,705	140,713	154,409	164,830	171,535
School Taxes	1,097	1,101	1,034	1,037	1,095	1,120	1,190	1,187	1,278	1,364	1,443
- % Increase Over Prior Year		-0.3%	-6.1%	0.3%	5.7%	2.2%	6.3%	-0.2%	7.6%	6.7%	5.8%
Average Annual Increase:	1.5%									Total Increase:	31.5%

Comparable History of State Sales, Use, & Contractors' Excise Tax (most recent years available)

	FY98	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Total Paid	438,348,560	740,503,025	722,422,016	786,303,271	838,239,997	872,212,501	921,529,014	944,735,004	970,917,606	1,065,360,466	1,103,623,776
Population*	743,500	808,073	814,180	820,580	827,053	833,603	840,233	846,948	853,752	860,651	867,649
Per Capita Sales Tax	590	916	887	958	1,014	1,046	1,097	1,115	1,137	1,238	1,272
- % Increase Over Prior Year		0.2%	-3.2%	8.0%	5.8%	3.2%	4.8%	1.7%	2.0%	8.8%	2.8%
Average Annual Increase:	4.0%									Total Increase:	115.7%

* Estimated

GENERAL FUND REVENUES

FY20 PROPOSED BUDGET

GENERAL FUND REVENUES

Source	FY19	FY20	Increase/ (Decrease)
District Property Tax Levy	\$ 64,333,533	\$ 68,486,682	\$ 4,153,149
Gross Receipts Tax	1,900,000	1,920,124	20,124
Mobile Home Tax	26,000	26,000	-
Penalties & Interest on Taxes	120,000	120,000	-
Tuition Sources	312,228	312,228	-
Transportation Fees	50,000	50,000	-
Interest Earned	400,000	1,000,000	600,000
Gate Receipts/Ticket Sales	228,200	228,200	-
Rentals	50,000	50,000	-
Parking Fees	100,000	100,000	-
County Apportionment	1,000,000	1,010,592	10,592
General State Aid	79,691,209	80,551,153	859,944
State Apportionment	2,000,000	2,204,200	204,200
Bank Franchise Tax	3,000,000	3,031,775	31,775
Other State Monies	4,184	4,184	-
Federal Monies	11,151,822	11,743,282	591,460
Medicaid	450,000	450,000	-
Tournament Revenue	188,680	152,497	(36,183)
Miscellaneous Revenue/Other Categorical	800,000	800,000	-
Total General Fund Revenues	165,805,856	172,240,917	6,435,061
Cash to Finance	888,955	764,369	(124,586)
Transfer from Other Funds	5,750,000	3,155,000	(2,595,000)
Total General Fund Revenue and Cash	\$ 161,254,309	\$ 176,160,286	\$ 6,310,475

*From Post Secondary Fund

PROPOSED GENERAL FUND EXPENDITURES BY PROGRAM

FY20
PROPOSED GENERAL FUND
BY PROGRAM
RECOMMENDED LEVEL

BUDGET DATA	FTE FY19	FTE FY20	Budget FY19	Budget FY20	Increase/ (Decrease)
Elementary Programs					
Projected Enrollment 11,582					
Elementary Instruction	597.81	590.42	\$ 41,883,994	\$ 41,498,489	\$ (385,505)
Elementary Libraries	35.45	39.27	1,748,457	2,088,278	339,821
Elementary Lunchroom Supervision	-	-	150,716	148,882	(1,834)
Elementary Extra Duty	-	-	37,869	37,755	(114)
Elementary Admin/Clerical	60.28	60.52	5,042,637	5,048,084	5,447
Total Elementary Programs	693.54	690.21	\$ 48,863,673	\$ 48,821,488	\$ (42,185)
Middle School Programs					
Projected Enrollment 5,519					
Middle School Instruction	300.08	298.96	\$ 22,529,506	\$ 22,521,293	\$ (8,213)
Middle School Libraries	9.35	10.00	511,245	561,957	50,712
Middle School Lunchroom Supervision	-	-	111,958	109,828	(2,130)
Middle School Extra Duty	-	-	146,346	148,258	1,912
Middle School Admin/Clerical	25.00	25.00	2,146,854	2,184,608	37,754
Total Middle School Programs	334.43	333.96	\$ 25,445,909	\$ 25,525,944	\$ 80,035
High School Programs					
Projected Enrollment 6,967					
High School Instruction	318.80	310.50	\$ 24,416,574	\$ 23,794,944	\$ (621,630)
High School Libraries	9.17	9.45	453,792	478,220	24,428
High School Extra Duty	-	-	137,858	137,458	(400)
High School Admin/Clerical	43.40	43.40	3,782,632	3,817,282	34,650
Career & Tech Ed Academy	21.96	22.00	1,769,151	1,741,607	(27,544)
Total High School Programs	393.33	385.35	\$ 30,560,007	\$ 29,969,511	\$ (590,496)
School-Based Programs					
Fine and Performing Arts	1.00	1.00	\$ 1,044,116	\$ 1,026,654	\$ (17,462)
Indian Education (District-funded)	7.50	8.10	642,527	670,074	27,547
Gifted Education	9.45	9.45	802,129	789,634	(12,495)
Auxiliary Programs	2.88	2.88	1,095,907	1,100,804	4,897
Advanced Placement	-	-	113,474	118,040	4,566
English Language Learner Program	56.01	57.77	4,256,796	4,581,107	324,311
6-12 Building Support Behavior Program	3.75	5.63	192,613	285,547	92,934
Elementary Behavior Program	12.77	13.88	724,951	795,384	70,433
Secondary Behavior Program	15.59	16.69	879,309	984,206	104,897
Health Services	15.40	15.40	1,185,729	1,174,093	(11,636)
Social Workers	4.50	4.50	377,685	397,553	19,868
Counseling Services	64.30	65.30	4,685,661	4,900,376	214,715
Transportation Services	0.50	0.50	3,926,030	4,172,797	246,767
Athletics	2.00	2.00	2,188,736	2,293,199	104,463
Total School-Based Programs	195.65	203.10	\$ 22,115,663	\$ 23,289,468	\$ 1,173,805

**FY20
PROPOSED GENERAL FUND
BY PROGRAM
RECOMMENDED LEVEL**

BUDGET DATA	FTE FY19	FTE FY20	Budget FY19	Budget FY20	Increase/ (Decrease)
District-Coordinated Services					
Curriculum Services	7.00	7.00	\$ 3,249,558	\$ 3,228,855	\$ (20,703)
Staff Development	26.45	22.00	2,350,510	2,088,674	(261,836)
Library Services	-	-	101,182	86,559	(14,623)
Student Assessment & Evaluation Services	2.50	2.50	506,878	496,305	(10,573)
Information & Technology Services	28.00	27.75	3,289,423	3,455,633	166,210
Human Resources Department	9.00	9.00	905,010	915,420	10,410
Administrative/Legal Services	5.67	3.00	688,129	520,248	(167,881)
Superintendent's Office	3.00	3.00	586,024	768,503	182,479
Community Relations	3.55	3.55	315,044	310,179	(4,865)
Finance Office	17.65	17.90	1,577,208	1,572,402	(4,806)
School Board Svc/Election Svc	-	-	199,305	196,508	(2,797)
Operational Services	212.93	212.93	18,053,439	18,119,161	65,722
Committed Funds	3.00	3.00	2,447,347	4,899,649	2,452,302
Total District-Coordinated Prog.	318.75	311.63	\$ 34,269,057	\$ 36,658,096	\$ 2,389,039
Total Unrestricted General Fund	1,935.70	1,924.25	\$ 161,254,309	\$ 164,264,507	\$ 3,010,198

BUDGET DATA	FTE FY19	FTE FY20	Budget FY19	Budget FY20	Increase/ (Decrease)
Tournaments	-	-	\$ 188,680	\$ 152,497	\$ (36,183)
Head Start	12.43	12.03	2,586,224	2,698,797	112,573
Indian Education (Federal Only)	3.92	3.84	295,566	303,768	8,202
Indian Education (Johnson O'Malley)	-	-	20,000	13,000	(7,000)
Carl Perkins	1.50	2.20	313,791	347,386	33,595
Title I -- Regular	49.51	55.56	5,022,459	5,491,523	469,064
Title I -- Neglected & Delinquent	4.00	3.50	261,608	251,676	(9,932)
Title I -- McKinney Homeless	0.12	0.12	95,000	95,000	-
Title I -- School Improvement	0.64	-	198,384	150,871	(47,513)
Title II -- Part A, Improving Teacher Quality	6.20	9.80	1,321,312	1,269,000	(52,312)
Title III - Language Instruction	7.85	6.75	343,957	340,844	(3,113)
Refugee Impact Grant	0.90	1.40	46,133	73,895	27,762
Migrant Education	3.25	4.00	356,701	405,567	48,866
Starbase	-	-	2,000	2,000	-
Indirect Costs	2.60	2.60	288,687	299,955	11,268
Total Restricted General Fund	92.92	101.80	\$ 11,340,502	\$ 11,895,779	\$ 555,277

Total General Fund	2,028.62	2,026.05	\$ 172,594,811	\$ 176,160,286	\$ 3,565,475
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LEVEL 1

2019-20 - Reduce 68 Early Childhood slots and add 6 FTE SIPPS teachers

	Title I FTE	Title I Salaries	Title I Benefits	Title I Purchased Svcs	Title I Supplies		Title IIA FTE	Title IIA Salaries	Title IIA Benefits	Title IIA Purchased Services	Title IIA Supplies	
CSR Teachers	16.00	\$ 801,088	\$ 265,968			19.43%		\$ -	\$ -			
Art Music PE	0.00	\$ -	\$ -			0.00%						
Tier 2 Teachers	3.00	\$ 113,721	\$ 64,647			3.25%						
Tier 2 EAs (Behavior Facilitators)	2.63	\$ 70,033	\$ 23,251			1.70%						
ELL Teachers	8.1	\$ 416,583	\$ 138,308			10.10%						
SIPPS Teachers	8.00	\$ 400,544	\$ 132,984									
Instructional Coaches	6.4	\$ 387,113	\$ 128,522			9.39%	10.08	\$ 607,804	\$ 201,792			63.80%
Success Coordinators	5.50	\$ 258,572	\$ 85,844			6.27%						
Counselor	0.00	\$ -	\$ -			0.00%						
Social Workers	3	\$ 185,700	\$ 61,653			4.50%						
School Home Liaisons	1.58	\$ 63,198	\$ 20,982			1.53%						
Early Childhood	217			\$ 938,525		17.09%						
Dental Mobile				\$ 10,000		0.18%						
Education Assistants (EIC)	1.7	\$ 31,657	\$ 10,511			0.77%						
Specialist (Mann Behavior)	1.00	\$ 44,953	\$ 14,834									
Summer School - Teachers		\$ 164,288	\$ 22,425			3.40%						
Summer School - Other hourly		\$ 96,384	\$ 13,156			1.99%						
Summer School - Transportation				\$ 48,000		0.87%						
Summer School - Fees				\$ 8,992		0.16%						
Summer School - Supplies					\$ 3,008	0.05%						
PD - Teacher Hourly		\$ 52,820	\$ 7,210			1.09%		\$ 138,897	\$ 24,581			12.88%
PD - Professional Services				\$ 60,030		1.09%				\$ 110,913		8.74%
PD - Supplies					\$ 13,340	0.24%					\$ 23,813	1.88%
Parent Involvement - Teacher hourly		\$ 26,325	\$ 3,593			0.54%						
Parent Involvement - Professional Services				\$ 54,322		0.99%						
Parent Involvement - Supplies					\$ 9,700	0.18%						
Parent Involvement - Interpreter Fees				\$ 40,000		0.73%						
Discretionary					\$ 30,000	0.55%						
Admin - Fed Prog Coor		\$ 13,846	\$ 4,569			0.34%						
Admin - Fed Prog Specialist		\$ 5,337	\$ 1,761			0.13%						
Homeless - Social Worker		\$ 60,243	\$ 20,483			1.47%						
Homeless - Transportation				\$ 14,274		0.26%						
Neglected - Teacher		\$ 66,212	\$ 19,864			1.57%						
Equitable Services - Teachers		\$ 26,725	\$ 8,819			0.65%				\$ 80,337	\$ 14,177	7.45%
Code to the Future				\$ 93,200		1.70%				\$ 139,800		11.02%
TOTAL		\$ 3,285,343	\$ 1,049,385	\$ 1,267,343	\$ 56,048			\$ 746,701	\$ 226,372	\$ 331,049	\$ 37,990	
Indirect Costs	\$ 109,768						\$ 26,037					
Program Total	\$ 5,767,888						\$ 1,368,150					
Program Allocation	\$5,491,394						\$ 1,268,989					
From Title IV	\$ 156,319						\$ 156,319					
estimated carryover from 18-19	\$ 242,344						\$ 75,000					
Carryover to 2020-21	\$ 122,169.42						\$ 132,158					

RECOMMENDED FY20 GENERAL FUND BY PROGRAM SUMMARY

FY20 Proposed < FY19 Approved

FY20 Proposed 0% - 3% > FY19 Approved

FY20 Proposed 3%+ > FY19 Approved

Tab	Cost Center	Cost Center Description	FY19 Approved	FY20 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
ELEMENTARY SCHOOL PROGRAMS							
6	130	INSTRUCTION	\$ 41,883,994	\$ 41,498,489	\$ (385,505)	-0.92%	Recommended Level 4 of 4: Adjusts salaries, benefits to actual. Total Teacher FTE is decreased to reflect the removal of RISE students from the total student count.
7	135	LIBRARIES	\$ 1,748,457	\$ 2,088,278	\$ 339,821	19.44%	Recommended Level 4 of 4: Increased FTE reflects the transfer from another cost center; maintains services at FY19 level.
8	136	LUNCHROOM SUPERVISION	\$ 150,716	\$ 148,882	\$ (1,834)	-1.22%	Recommended Level 4 of 4: Adjusts Lunchroom Supervision hourly pay and benefits to actual.
9	137	EXTRA DUTY	\$ 37,869	\$ 37,755	\$ (114)	-0.30%	Recommended Level 4 of 4: Adjusts Extra Pay and benefits to actual. Maintains program at FY19 level.
10	138	ADMINISTRATION SERVICES	\$ 5,042,637	\$ 5,048,084	\$ 5,447	0.11%	Recommended Level 4 of 4: Increased Administrator by .5 FTE to reflect the move of a .5 FTE administrator pay from another cost cent to this one. All other salaries and benefits are adjusted to reflect actual.
MIDDLE SCHOOL PROGRAMS							
11	120	INSTRUCTION	\$ 22,529,506	\$ 22,521,293	\$ (8,213)	-0.04%	Recommended Level 1 of 4: Eliminates CTE EAs due to the change in the CTE curriculum. Total Teacher FTE is decreased to reflect the removal of RISE students from the total student count.
12	121	LIBRARIES	\$ 511,245	\$ 561,957	\$ 50,712	9.92%	Recommended Level 4 of 4: Increased FTE reflects the transfer from another cost center; maintains services at FY19 level.
13	122	LUNCHROOM SUPERVISION	\$ 111,958	\$ 109,828	\$ (2,130)	-1.90%	Recommended Level 3 of 4: Reduces staff supervising groups of 300-400 middle school students during lunch.
14	123	EXTRA DUTY	\$ 146,346	\$ 148,258	\$ 1,912	1.31%	Recommended Level 4 of 4: Maintains the middle school extra duty programs at the FY19 level and will not cause negotiations to be reopened.
15	124	ADMINISTRATION SERVICES	\$ 2,146,854	\$ 2,184,608	\$ 37,754	1.76%	Recommended Level 4 of 4: Maintains the middle school administration and clerical services at the FY19 level.

RECOMMENDED FY20 GENERAL FUND BY PROGRAM SUMMARY

FY20 Proposed < FY19 Approved

FY20 Proposed 0% - 3% > FY19 Approved

FY20 Proposed 3%+ > FY19 Approved

Tab	Cost Center	Cost Center Description	FY19 Approved	FY20 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
HIGH SCHOOL PROGRAMS							
16	110	INSTRUCTION	\$ 24,416,574	\$ 23,794,944	\$ (621,630)	-2.55%	Recommended Level 3 of 4: Eliminates CTE EAs due to the change in the CTE curriculum. Total Teacher FTE is decreased to reflect the removal of RISE students from the total student count.
17	111	LIBRARIES	\$ 453,792	\$ 478,220	\$ 24,428	5.38%	Recommended Level 4 of 4: Increased FTE reflects the transfer from another cost center; maintains services at FY19 level.
18	112	EXTRA DUTY	\$ 137,858	\$ 137,458	\$ (400)	-0.29%	Recommended Level 4 of 4: Maintains the program at the FY19 level.
19	114	CTE ACADEMY	\$ 1,769,151	\$ 1,741,607	\$ (27,544)	-1.56%	Recommended Level 3 of 4: Decreases Supplies and Materials by \$17,000 which will mean smaller scale projects and less hands-on learning opportunities for students as they progress through the CTE Academy courses.
20	113	ADMINISTRATION SERVICES	\$ 3,782,632	\$ 3,817,282	\$ 34,650	0.92%	Recommended Level 4 of 4: Maintains the program at FY19 level.
SCHOOL-BASED PROGRAMS							
21	115	ADVANCED PLACEMENT PROGRAM	\$ 113,474	\$ 118,040	\$ 4,566	4.02%	Recommended Level 4 of 4: Maintains the program at the current \$65 per passed test.
22	116	GIFTED EDUCATION	\$ 802,129	\$ 789,634	\$ (12,495)	-1.56%	Recommended Level 3 of 4: Reduces Teacher Hourly Pay (\$6,747) will mean teachers will have a total of 120 hours of paid time available for providing services beyond the contract day. These services include administering the CoGAT in the summer.
23	125	FINE AND PERFORMING ARTS	\$ 1,044,116	\$ 1,026,654	\$ (17,462)	-1.67%	Recommended Level 3 of 4: Reduces purchased services for printing, inservice, and drycleaning.
24	134	INDIAN EDUCATION (District-Funded)	\$ 642,527	\$ 670,074	\$ 27,547	4.29%	Recommended Level 3 of 4: Reduces Department Head, Purchased Services, and Supplies and Materials.
25	415	ENGLISH LANGUAGE LEARNERS	\$ 4,256,796	\$ 4,581,107	\$ 324,311	7.62%	Recommended Level 4 of 4: Maintains the ELL Instruction and programming at the FY19 level.

RECOMMENDED FY20 GENERAL FUND BY PROGRAM SUMMARY

FY20 Proposed < FY19 Approved

FY20 Proposed 0% - 3% > FY19 Approved

FY20 Proposed 3%+ > FY19 Approved

Tab	Cost Center	Cost Center Description	FY19 Approved	FY20 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
SCHOOL-BASED PROGRAMS							
26	604	ELEMENTARY BEHAVIOR PROGRAMS	\$ 724,951	\$ 795,384	\$ 70,433	9.72%	Recommended Level 3 of 4: Increases Specialist .045 FTE for OSS-A. (80/20 General Fund/Special Education Fund.)
27	603	6-12 BUILDING SUPPORT BEHAVIOR PROGRAMS	\$ 192,613	\$ 285,547	\$ 92,934	48.25%	Recommended Level 3 of 4: Adds 1.0 FTE Behavior Team Specialists and adds .875 Behavior Team Facilitator.
28	605	SECONDARY BEHAVIOR PROGRAMS	\$ 879,309	\$ 984,206	\$ 104,897	11.93%	Recommended Level 3 of 4: Moves 80 percent of an OSS-A teacher from special education to the general fund; reduces 20 percent of an OSS regular education teacher.
29	117	AUXILIARY PROGRAMS	\$ 1,095,907	\$ 1,100,804	\$ 4,897	0.45%	Recommended Level 4 of 4: Maintains teacher caseload at FY19 level.
30	547	HEALTH SERVICES	\$ 1,185,729	\$ 1,174,093	\$ (11,636)	-0.98%	Recommended Level 3 of 4: Maintains program at FY19 level with a reduction in 504 extra duty pay.
31	545	SOCIAL WORK SERVICES	\$ 377,685	\$ 397,553	\$ 19,868	5.26%	Recommended Level 4 of 4: Maintains services at FY19 level.
32	546	COUNSELING SERVICES	\$ 4,685,661	\$ 4,900,376	\$ 214,715	4.58%	Recommended Level 3 of 4: Reduces Success Coordinators extra days and maintains program at FY19 level.
33	543	TRANSPORTATION SERVICES	\$ 3,926,030	\$ 4,172,797	\$ 246,767	6.29%	Recommended Level 3 of 4: Reduces the bus contingencies to two; if additional routes are needed during the school year, bus routes may need to be increased if unable to add buses to cover the increasing enrollment numbers.
34	131	ATHLETICS	\$ 2,188,736	\$ 2,293,199	\$ 104,463	4.77%	Recommended Level 4 of 4: Maintains program at FY19 level.

RECOMMENDED FY20 GENERAL FUND BY PROGRAM SUMMARY

FY20 Proposed < FY19 Approved

FY20 Proposed 0% - 3% > FY19 Approved

FY20 Proposed 3%+ > FY19 Approved

Tab	Cost Center	Cost Center Description	FY19 Approved	FY20 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
DISTRICT-COORDINATED PROGRAMS							
35	057	CURRICULUM SERVICES	\$ 3,249,558	\$ 3,228,855	\$ (20,703)	-0.64%	Recommended Level 4 of 4: Maintains the Curriculum Services Department at the FY19 level to support rigorous, effective and engaging curriculum to emphasize growth and reduce the achievement gap.
36	140	STAFF DEVELOPMENT	\$ 2,350,510	\$ 2,088,674	\$ (261,836)	-11.14%	Recommended Level 3 of 4: Provides targeted and continuous staff development to first year and veteran teachers through the instructional coaching program; Continuous support for teachers to integrate technology into the curriculum and instruction and to promote differentiation, data analysis, and student engagement to increase academic achievement; and implement a Learning Management System to deliver professional development to all staff.
37	058	LIBRARY SERVICES	\$ 101,182	\$ 86,559	\$ (14,623)	-14.45%	Recommended Level 1 of 4: Maintains the Library Services Program at the FY19 level of service, assuming that the State Library begins a statewide subscription to the Learn360 Video Streaming Service. In FY18 District staff accessed over 15,000 videos through Learn 360.
38	550	STUDENT ASSESSMENTS	\$ 506,878	\$ 496,305	\$ (10,573)	-2.09%	Recommended Level 4 of 4: Maintains services at FY19 level.
39	071	INFORMATION & TECHNOLOGY SERVICES	\$ 3,289,423	\$ 3,455,633	\$ 166,210	5.05%	Recommended Level 4 of 4: Maintains services at FY19 level.
40	055	HUMAN RESOURCES	\$ 905,010	\$ 915,420	\$ 10,410	1.15%	Recommended Level 4 of 4: Maintains program at FY19 level.
41	056	ADMINISTRATIVE/LEGAL SERVICES	\$ 688,129	\$ 520,248	\$ (167,881)	-24.40%	Recommended Level 1 of 4: Maintains program at FY19 level.
42	079	SUPERINTENDENT'S OFFICE	\$ 586,024	\$ 768,503	\$ 182,479	31.14%	Recommended Level 4 of 4: Maintains services at FY19 level.
43	409	COMMUNITY RELATIONS	\$ 315,044	\$ 310,179	\$ (4,865)	-1.54%	Recommended Level 3 of 4: Maintains program at FY19 level.
44	064	OPERATIONAL SERVICES	\$ 18,053,439	\$ 18,119,161	\$ 65,722	0.36%	Recommended Level 2 of 4: Maintains services at FY19 level.

RECOMMENDED FY20 GENERAL FUND BY PROGRAM SUMMARY

FY20 Proposed < FY19 Approved

FY20 Proposed 0% - 3% > FY19 Approved

FY20 Proposed 3%+ > FY19 Approved

Tab	Cost Center	Cost Center Description	FY19 Approved	FY20 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
DISTRICT-COORDINATED PROGRAMS							
45	067	FINANCE OFFICE	\$ 1,577,208	\$ 1,572,402	\$ (4,806)	-0.30%	Recommended Level 3 of 4: Reduces purchased services (mailing costs) by finding alternative ways to communicate with parents, staff, and constituents.
46	068	SCHOOL BOARD/ELECTION SVCS	\$ 199,305	\$ 196,508	\$ (2,797)	-1.40%	Recommended Level 3 of 4: Reduces the number of meetings per School Board Member by five each.
47	070	COMMITTED FUNDS	\$ 2,447,347	\$ 4,899,649	\$ 2,452,302	N/A	Recommended Level 1 of 1: Fulfills legal and contractual obligations and funds salary and benefit increases. Decreases Joe Foss' costs by \$250,000.
		Total-Unrestricted Funds	\$ 161,254,309	\$ 164,264,507	\$ 3,010,198	1.87%	
RESTRICTED GENERAL FUND PROGRAMS							
84	132	TOURNAMENTS	\$ 188,680	\$ 152,497	\$ (36,183)	-19.18%	Recommended Level 1 of 1: Provides funding to enable the District to administer district, region, and state tournaments hosted by the District.
85	405	HEAD START	\$ 2,586,224	\$ 2,698,797	\$ 112,573	4.35%	Recommended Level 1 of 1: Maintains services at FY19 level.
86	407	INDIAN EDUCATION (Federal)	\$ 295,566	\$ 303,768	\$ 8,202	2.78%	Recommended Level 1 of 1: Maintains the program at FY19 level of service.
87	408	JOHNSON O'MALLEY FUNDS	\$ 20,000	\$ 13,000	\$ (7,000)	-35.00%	Recommended Level 1 of 1: Maintains the program at FY19 level of service.
88	416	CARL PERKINS PROGRAM	\$ 313,791	\$ 347,386	\$ 33,595	10.71%	Recommended Level 1 of 1: Includes a major equipment purchase of a Telehandler for the CTE Academy carpentry program and other new CTE equipment for student use.
89	401	TITLE I, IMPROVING BASIC PROGRAMS	\$ 5,022,459	\$ 5,491,523	\$ 469,064	9.34%	Recommended Level 1 of 1: Maintains the program at FY19 level of service.
90	429	TITLE I, NEGLECTED & DELINQUENT PROGRAMS	\$ 261,608	\$ 251,676	\$ (9,932)	-3.80%	Recommended Level 1 of 1: Maintains the program at FY19 level of service.
91	403	TITLE I, SCHOOL IMPROVEMENT	\$ 198,384	\$ 150,871	\$ (47,513)	-23.95%	Recommended Level 1 of 1: Maintains the program at FY19 level of service.
92	406	TITLE I, MCKINNEY HOMELESS	\$ 95,000	\$ 95,000	\$ -	N/A	Recommended Level 1 of 1: Maintains the program at FY19 level of service.
93	435	TITLE II, PART A, IMPROVING TEACHER QUALITY	\$ 1,321,312	\$ 1,269,000	\$ (52,312)	-3.96%	Recommended Level 1 of 1: Maintains the program at FY19 level of service.

RECOMMENDED FY20 GENERAL FUND BY PROGRAM SUMMARY

FY20 Proposed < FY19 Approved

FY20 Proposed 0% - 3% > FY19 Approved

FY20 Proposed 3%+ > FY19 Approved

Tab	Cost Center	Cost Center Description	FY19 Approved	FY20 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
RESTRICTED GENERAL FUND PROGRAMS							
94	419	TITLE III, LANGUAGE INSTRUCTION	\$ 343,957	\$ 340,844	\$ (3,113)	-0.91%	Recommended Level 1 of 1: Maintains ELL language instruction and professional development at the FY19 level.
95	425	REFUGEE IMPACT GRANT	\$ 46,133	\$ 73,895	\$ 27,762	60.18%	Recommended Level 1 of 1: Offers school/home liaison services at the level allowed by the grant allocation.
96	418	STARBASE	\$ 2,000	\$ 2,000	\$ -	N/A	Recommended Level 1 of 1: Maintains the program at FY19 level of service.
97	447	MIGRANT EDUCATION	\$ 356,701	\$ 405,567	\$ 48,866	13.70%	Recommended Level 1 of 1: Maintains liaison, early childhood education, and summer opportunities at the FY19 level.
98	499	INDIRECT COSTS	\$ 288,687	\$ 299,955	\$ 11,268	3.90%	Recommended Level 1 of 1: Maintains the program at FY19 level of service
Total-Restricted Funds			\$ 11,340,502	\$ 11,895,779	\$ 555,277	4.90%	
TOTAL GENERAL FUND PROGRAMS			\$ 172,594,811	\$ 176,160,286	\$ 3,565,475	2.07%	

SUMMARY OF SPECIAL EDUCATION FUND

FY20 PROPOSED BUDGET

SPECIAL EDUCATION FUND

REVENUES

Source	FTE FY19	FTE FY20	Budget FY19	Budget FY20	Increase/ (Decrease)
Property Taxes			\$ 15,979,624	\$ 18,819,280	\$ 2,839,656
State Revenue			23,268,075	19,919,079	(3,348,996)
Federal Revenue			5,734,852	5,880,448	145,596
Other Local Sources			770,000	755,222	(14,778)
Cash from Fund Balance			621,887	814,641	192,754
Total Revenue			\$ 46,374,438	\$ 46,188,670	\$ (185,768)

EXPENDITURES

Program	FTE FY19	FTE FY20	Budget FY19	Budget FY20	Increase/ (Decrease)
Early Childhood	21.70	21.00	\$ 2,181,460	\$ 2,208,418	\$ 26,958
Early Childhood Screen/Evaluation	3.48	3.38	251,039	245,238	(5,801)
Early Intervening Services - Federal	11.70	4.43	948,013	303,838	(644,175)
Early Intervening Services - State/Local	8.87	-	495,181	-	(495,181)
Elementary Special Education	234.68	238.93	10,401,279	9,976,762	(424,517)
Elementary Behavior Program	41.71	39.83	2,042,329	1,976,593	(65,736)
Middle School Special Education	102.82	98.82	4,654,299	4,598,424	(55,875)
High School Special Education	106.40	111.82	5,011,881	5,325,474	313,593
K-12 Building Support Behavior Program	20.20	15.20	1,008,208	711,649	(296,559)
Secondary Behavior Program	29.82	28.85	1,679,912	1,712,266	32,354
Community Campus	12.29	12.29	778,608	789,091	10,483
Speech Therapy	31.40	31.40	2,272,288	2,297,323	25,035
Services to Visually Impaired	2.00	2.00	140,731	119,858	(20,873)
Services to Hearing Impaired	12.50	13.00	664,361	687,048	22,687
Occupational/Physical Therapy	18.30	20.80	1,900,789	2,167,471	266,682
Psychological Services	11.85	11.85	1,103,014	1,133,567	30,553
Penitentiary Program	0.50	0.50	56,632	57,039	407
Out of District Placements	-	-	2,097,520	2,692,337	594,817
Adaptive Physical Education	3.97	3.73	258,385	246,050	(12,335)
Extended School Year Program	-	-	270,074	279,730	9,656
Health Services	12.60	13.35	875,606	948,855	73,249
Staff Services	24.81	24.81	2,566,112	2,456,284	(109,828)
Transportation Services	0.50	0.50	2,171,552	2,503,947	332,395
Central Administration	14.30	14.30	1,530,757	1,609,228	78,471
Committed Funds	-	-	1,014,408	1,142,180	127,772
Total Special Education Fund	726.40	710.79	\$ 46,374,438	\$ 46,188,670	\$ (185,768)

PROPOSED FY20 SPECIAL EDUCATION FUND BY PROGRAM

FY20 Proposed < FY19 Approved

FY20 Proposed 0% - 3% > FY19 Approved

FY20 Proposed 3%+ > FY19 Approved

Tab	Cost Center	Cost Center Description	FY19 Proposed	FY20 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
49	622	EARLY INTERVENING SERVICES	\$ 503,941	\$ -	(503,941)	-100.00%	Recommended Level 0 of 1: Eliminates the State and Local CEIS program to make the District eligible for Extraordinary Cost Fund dollars in FY22 if necessary. Transfers 1.0 FTE Elementary Behavior to Federal Early Intervening Services.
50	623	EARLY INTERVENING SERVICES-FEDERAL	\$ 962,375	\$ 303,838	(658,537)	-68.43%	Recommended Level 1 of 1: Eliminates the high school CEIS reading intervention; replaces elementary CEIS intervention with an expansion of SIPPS in the Title I budget; and cuts the middle school intervention period from 90 to 50 minutes to match the rest of the middle school schedule.
51	626	EARLY CHILDHOOD EDUCATION	\$ 2,204,580	\$ 2,208,418	3,838	0.17%	Recommended Level 4 of 4: Maintains FY19 level of service.
52	630	EARLY CHILDHOOD SCREEN/EVALUATION	\$ 255,322	\$ 245,238	(10,084)	-3.95%	Recommended Level 4 of 4: Maintains FY19 level of service.
53	608	ELEMENTARY SCHOOL PROGRAM	\$ 10,592,514	\$ 9,976,762	(615,752)	-5.81%	Recommended Level 3 of 4: Transfers 3.5 FTE Tier 2 Teacher salary and benefits into this program from the Behavior Program and reduces 3.5 resource teachers.
54	604	ELEMENTARY BEHAVIOR PROGRAMS	\$ 2,079,469	\$ 1,976,593	(102,876)	-4.95%	Recommended Level 3 of 4: Decreases 3.5 FTE Tier 2 Teacher and moves 0.45 FTE Specialist (OSS-A) to the General Fund from the Special Education Fund.
55	609	MIDDLE SCHOOL PROGRAM	\$ 4,737,041	\$ 4,598,424	(138,617)	-2.93%	Recommended Level 4 of 4: Transfers purchased services dollars to Cost Center 627 (Staff Services) to provide teacher professional development and teacher training. Maintains services at FY19 level.

PROPOSED FY20 SPECIAL EDUCATION FUND BY PROGRAM

FY20 Proposed < FY19 Approved

FY20 Proposed 0% - 3% > FY19 Approved

FY20 Proposed 3%+ > FY19 Approved

Tab	Cost Center	Cost Center Description	FY19 Proposed	FY20 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
56	603	K-12 BUILDING SUPPORT BEHAVIOR PROGRAMS	\$ 1,028,008	\$ 711,649	(316,359)	-30.77%	Recommended Level 3 of 4: Reduces 3.5 FTE Middle School teachers and 1.5 FTE High School Teachers.
57	605	SECONDARY BEHAVIOR PROGRAMS	\$ 1,709,009	\$ 1,712,266	3,257	0.19%	Recommended Level 3 of 4: Reduces .875 OSS Facilitator, reduces 80 percent of an OSS-A Teacher and moves 20 percent of an OSS-Regular education teacher from the general fund to special education.
58	601	PENITENTIARY PROGRAM	\$ 56,632	\$ 57,039	407	0.72%	Recommended Level 1 of 1: Maintains teacher caseload at FY19 level.
59	612	HIGH SCHOOL PROGRAM	\$ 5,100,396	\$ 5,325,474	225,078	4.41%	Recommended Level 4 of 4: Transfers purchased service dollars to Cost Center 627 (Staff Services) to provide professional development and teacher training. Maintains services at FY19 level.
60	636	COMMUNITY CAMPUS	\$ 792,565	\$ 789,091	(3,474)	-0.44%	Recommended Level 4 of 4: Maintains services at FY19 level and ensures that students have full access to transition instruction and independent/ supported employment opportunities.
61	607	SPEECH THERAPY SERVICES	\$ 2,307,968	\$ 2,297,323	(10,645)	-0.46%	Recommended Level 3 of 4: Reduces 1.0 FTE Speech Therapist
62	610	SERVICES TO THE VISUALLY IMPAIRED	\$ 143,066	\$ 119,858	(23,208)	-16.22%	Recommended Level 4 of 4: Maintains impaired at FY19 level.
63	611	SERVICES TO THE HEARING IMPAIRED	\$ 677,757	\$ 687,048	9,291	1.37%	Recommended Level 3 of 4: Maintains impaired at FY19 level.
64	618	OCCUPATIONAL/PHYSICAL THERAPY	\$ 1,944,443	\$ 2,167,471	223,028	11.47%	Recommended Level 4 of 4: Maintains therapy at FY19 level.
65	644	PSYCHOLOGICAL SERVICES	\$ 1,120,239	\$ 1,133,567	13,328	1.19%	Recommended Level 4 of 4: Maintains services at FY19 level.
66	624	OUT OF DISTRICT PLACEMENTS	\$ 2,097,520	\$ 2,692,337	594,817	28.36%	Recommended Level 4 of 4: Maintains placements at FY19 level.

PROPOSED FY20 SPECIAL EDUCATION FUND BY PROGRAM

FY20 Proposed < FY19 Approved

FY20 Proposed 0% - 3% > FY19 Approved

FY20 Proposed 3%+ > FY19 Approved

Tab	Cost Center	Cost Center Description	FY19 Proposed	FY20 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
67	606	ADAPTIVE PHYSICAL EDUCATION	\$ 262,438	\$ 246,050	(16,388)	-6.24%	Recommended Level 3 of 4: 1 Maintains services at FY19 level; reduces 0.2 teacher and adaptive PE curriculum will be completed by building Physical Therapists.
68	629	EXTENDED SCHOOL YEAR	\$ 272,613	\$ 279,730	7,117	2.61%	Recommended Level 1 of 1: Maintains services at FY19 level.
69	547	HEALTH SERVICES	\$ 889,518	\$ 948,855	59,337	6.67%	Expansion - Recommended Level 5 of 5: Adds 0.75 FTE teacher (school nurse) due to increase in student need; maintains services at FY19 level.
70	543	TRANSPORTATION SERVICES	\$ 2,172,477	\$ 2,503,947	331,470	15.26%	Recommended Level 4 of 4: Maintains services at FY19 level.
71	627	STAFF SERVICES	\$ 2,595,078	\$ 2,456,284	(138,794)	-5.35%	Recommended Level 3 of 4: Maintains services at FY19 level.
72	625	CENTRAL ADMINISTRATION	\$ 1,564,319	\$ 1,609,228	44,909	2.87%	Recommended Level 4 of 4: Maintains administration at FY19 level.
73	699	COMMITTED FUNDS	\$ 305,150	\$ 1,142,180	837,030	N/A	Recommended Level 1 of 1: Fulfills legal and contractual obligations and funds salary and benefit increases
TOTAL SPECIAL EDUCATION FUND			\$ 46,374,438	\$ 46,188,670	\$ (185,768)	-0.40%	

**FIVE-YEAR
CAPITAL OUTLAY FUND PLAN
AND
CAPITAL OUTLAY FUND
EXPENDITURES**

FY20 CAPITAL OUTLAY PLAN

% Land Value Increase:

4.0%

3.5%

3.5%

3.5%

3.5%

Five Year Budget
CIP Year 2
CIP Year 3
CIP Year 4
CIP Year 5
CIP Year 6

Year	FY20	FY21	FY22	FY23	FY24
Local Tax Revenue	31,759,672	31,310,939	29,289,572	28,664,707	30,137,972
CTE Tuition	49,139	50,613	52,131	53,695	55,306
Other Rev St & Misc	196,433	200,362	204,369	208,456	212,625
Federal Revenue	374,638	397,845	397,845	397,845	397,846
Cable Franchise Fees	-	-	-	-	-
Total Revenue	32,379,882	31,959,759	29,943,917	29,324,704	30,803,750
Transfers and Carry Overs					
Cash from Fund Balance					
Total Revenue Available	32,379,882	31,959,759	29,943,917	29,324,704	30,803,750
Long Term Debt Payments					
- Current Principal	9,015,000	8,850,000	9,160,000	8,550,000	8,350,000
- Current Interest	4,667,103	3,960,810	3,609,321	3,246,268	2,891,742
- Proposed New Debt					
CO Certificates Subtotal	13,682,103	12,810,810	12,769,321	11,796,268	11,241,742
Debt Admin Dues and Fees	15,000	15,000	15,000	15,000	15,001
Total Debt Service Payments	13,697,103	12,825,810	12,784,321	11,811,268	11,256,743
Capital Expenditures:					
Playground Equipment	50,000	50,000	50,000	50,000	50,000
Ren. Maint. And Site Improvements	7,191,047	7,569,081	7,951,845	8,245,918	8,575,755
Harrisburg/West Central Payment	805,089	845,343	887,611	931,991	978,591
Operational Services Vehicles	130,350	134,261	138,288	142,437	146,710
Misc Equipment	726,359	748,150	770,594	793,712	817,523
Furniture	-	5,000	5,050	5,101	10,000
Building Allocations	594,163	606,046	618,167	630,531	643,141
Technology	3,954,302	4,000,000	4,500,000	4,500,000	4,500,000
Wireless Infrastructure		1,900,000	2,100,000		
Curriculum Study	360,568	375,000	375,000	375,000	375,000
CTE Equipment	8,150				
Election Equipment					
Land Acquisition	-	-	-	-	-
Total Non Debt Service CO Expenditures	13,820,028	16,232,881	17,396,555	15,674,689	16,096,720
CIP Projects Fund	1,826,757	4,650,455	610,910	1,185,051	2,794,980
Technology Replacement Fund	-	-	-	-	-
Wireless Replacement Bank	-	(1,900,000)	(1,000,000)	500,000	500,000
Curriculum Bank					
CTE Equipment Replacement Bank	40,989	50,613	52,131	53,695	55,306
Land Bank		100,000	100,000	100,000	100,000
Transfer to General Fund	3,000,000				
Total Transfers/Reserves	4,867,746	2,901,068	(236,959)	1,838,747	3,450,286
Total Capital Budget	32,384,877	31,959,759	29,943,917	29,324,704	30,803,750
Reserve / (Deficit)	(4,995)	-	-	-	-

52	CIP Revenue	FY20	FY21	FY22	FY23	FY24
53	CIP Projects	1,826,757	4,650,455	610,910	1,185,051	2,794,980
54	CO Certificate Proceeds					
55	Total CIP Rev	1,826,757	4,650,455	610,910	1,185,051	2,794,980
63						
64	CIP Cash Flow	FY20	FY21	FY22	FY23	FY24
65	Prior Year's CIP Fund Balance	41,674	1,868,431	6,518,886	7,129,796	8,314,847
72	Revenues from Line 55 Above	1,826,757	4,650,455	610,910	1,185,051	2,794,980
73	Less CIP Projected Expenditures	-	-	-	-	-
74	Sale of Longfellow					
74	FY Actual to Date vs Estimates +/-(-)					
75	Net CIP Fund Balance	1,868,431	6,518,886	7,129,796	8,314,847	11,109,827
76	Unobligated CO Fund Balance	9,019,859	9,019,859	9,019,859	9,019,859	9,019,859
77	Net Fund Balance (CIP & CO)	10,888,290	15,538,745	16,149,655	17,334,706	20,129,686
78						
79	Replacement Banks	FY20	FY21	FY22	FY23	FY24
80	Beginning Year Balance	4,032,794	4,073,783	2,324,396	1,476,527	2,130,223
81	Additional Budgeted Reserves	40,989	150,613	152,131	153,695	155,306
82	Expenditures	-	(1,900,000)	(1,000,000)	500,000	500,000
82	Total Fund Reserve End of Year	4,073,783	2,324,396	1,476,527	2,130,223	2,785,529
83						
84	Land Bank	FY20	FY21	FY22	FY23	FY24
85	Beginning Year Balance	690,554	690,554	790,554	890,554	990,554
86	Additional Budgeted Reserves	-	100,000	100,000	100,000	100,000
87	Expenditures	-	-	-	-	-
88	Total Fund Reserve End of Year	690,554	790,554	890,554	990,554	1,090,554
89						
90	CTE Equipment Bank	FY20	FY21	FY22	FY23	FY24
91	Beginning Year Balance	429,665	470,654	521,267	573,398	627,094
92	Additional Budgeted Reserves	40,989	50,613	52,131	53,695	55,306
93	Expenditures	-	-	-	-	-
94	Total Fund Reserve End of Year	470,654	521,267	573,398	627,094	682,400
95						
96	Wireless Replacment Bank	FY20	FY21	FY22	FY23	FY24
97	Beginning Year Balance	2,911,175	2,911,175	1,011,175	11,175	511,175
98	E Rate Reimbursement					
99	Additional Budgeted Reserves	-	(1,900,000)	(1,000,000)	500,000	500,000
100	Expenditures	-	-	-	-	-
101	Total Fund Reserve End of Year	2,911,175	1,011,175	11,175	511,175	1,011,175
102	All Technology	3,954,302	4,000,000	4,500,000	4,500,000	4,500,000
103	Technology	FY20	FY21	FY22	FY23	FY24
104	Beginning Year Balance	-	-	-	-	-
105	Additional Budgeted Reserves	-	-	-	-	-
106	Expenditures	-	-	-	-	-
106	Total Fund Reserve End of Year	-	-	-	-	-

FY20 PROPOSED BUDGET

CAPITAL OUTLAY FUND

REVENUES

Source	Budget FY19	Budget FY20	Increase/ (Decrease) from Prior Year
Property Taxes	\$ 32,190,282	\$ 31,759,672	\$ (430,610)
Other Local Sources	245,572	245,572	-
State Sources	-	-	-
Federal Sources	374,638	374,638	-
Total	\$ 32,810,492	\$ 32,379,882	\$ (430,610)
Cash from Fund Balance	-	-	-
Total Revenues & Transfers	\$ 32,810,492	\$ 32,379,882	\$ (430,610)

EXPENDITURES

Use	Budget FY19	Budget FY20	Increase/ (Decrease) from Prior Year
Renovations and Maintenance	\$ 4,789,876	\$ 5,629,459	839,583
Site Improvements	1,278,189	1,243,225	(34,964)
Land	-	-	-
Professional Services	325,000	363,368	38,368
Curriculum Adoption	375,000	360,568	(14,432)
Equipment	766,353	734,509	(31,844)
Furniture	-	-	-
Technology	3,998,600	3,954,302	(44,298)
Building Allocations*	597,173	594,163	(3,010)
Vehicles	89,000	130,350	41,350
Principal	8,775,000	9,015,000	240,000
Interest	5,178,735	4,667,103	(511,632)
Dues and Fees**	670,944	820,089	149,145
Total	26,843,870	27,512,135	668,265
Transfer Out to the General Fund	5,750,000	3,000,000	(2,750,000)
Total Expenditures and Reserves	\$32,593,870	\$30,512,135	\$ (2,081,735)

* To be allocated to appropriate budget lines in final budget.

** Includes Harrisburg & West Central Tax-Sharing Agreement

FY20 CAPITAL OUTLAY REQUESTS

By Cost Center

Line #	Quantity	Price	Total	Item	Account Number				Purpose
1	1	\$ 20,500	\$ 20,500	IDEMIA LiveScan Stateion Cabinet Tenprint/Palmprint	21 055	2320	5810	3400	Replace the free LiveScan fingerprint machine we received used from the City 5 years ago. Freezes up - no tech support.
2		\$20,500		Total CC055 -Human Resources					
3									
4	24	\$ 299	\$ 7,176	Bounce Blast Set	21 057	1111	5410	3400	Physical Education Adoption
5	24	\$ 195	\$ 4,680	Topple Tubes	21 057	1111	5410	3400	Physical Education Adoption
6	5	\$ 399	\$ 1,995	Flipdown Disc Target Set	21 057	1121	5410	3400	Physical Education Adoption
7	4	\$ 399	\$ 1,596	Flipdown Disc Target Set	21 057	1131	5410	3400	Physical Education Adoption
8	16	\$ 39	\$ 624	Sure PGA31 Performance Headset Condenser	21 057	1131	5410	3400	Physical Education Adoption
9	6	\$ 99	\$ 594	Shure SM31FH Wireless Fitness Headset condenser microphone	21 057	1131	5410	3400	Physical Education Adoption
10	12	\$ 139	\$ 1,668	BLX1 Bodypack Transmitter	21 057	1111	5410	3400	Physical Education Adoption
11	4	\$ 199	\$ 796	SLX Bbodypack Transmitter	21 057	1131	5410	3400	Physical Education Adoption
12	20	\$ 299	\$ 5,980	Shure Wireless systems 512-544mhz	21 057	1111	5410	3400	Physical Education Adoption
13	8	\$ 1,199	\$ 9,592	KID Power Fitness Bands	21 057	1111	5410	3400	Physical Education Adoption
14	34	\$ 35	\$ 1,188	FloormarX set	21 057	1111	5410	3400	Physical Education Adoption
15	9	\$ 256	\$ 2,304	Luxor Front Keyboard Projector carts	21 057	1111	5410	3400	Physical Education Adoption
16	20	\$ 4,753	\$ 95,060	Classroom Pack Heartrate monitors	21 057	1121	5410	3400	Physical Education Adoption
17	42	\$ 179	\$ 7,518	Apple TV 4K 32gb	21 057	1111	5410	3400	Physical Education Adoption
18	25	\$ 299	\$ 7,475	iPads 32gb	21 057	1121	5410	3400	Physical Education Adoption
19	34	\$ 35	\$ 1,190	Satechi Bluetooth Multi-Media Remote	21 057	1111	5410	3400	Physical Education Adoption
20	1	\$ 3,499	\$ 3,499	Sportsart T615 Treadmill	21 057	1131	5410	3400	Physical Education Adoption
21	15	\$ 559	\$ 8,385	Gopher Advantage 100" Table Tennis Table	21 057	1131	5410	3400	Physical Education Adoption
22	5	\$ 599	\$ 2,995	Shure Wireless Working Set SLX 14/85 G4	21 057	1131	5410	3400	Physical Education Adoption
23	21	\$ 550	\$ 11,550	LG 60" Smart TV Model: 60UK6090	21 057	1131	5410	3400	Physical Education Adoption
24	21	\$ 124	\$ 2,604	TV Cart for Smart TV	21 057	1131	5410	3400	Physical Education Adoption
25	2	\$ 697	\$ 1,394	Agility Training Squares	21 057	1111	5410	3400	Physical Education Adoption
26	1	\$ 115,000	\$ 115,000	Equipment for MS FACS	21 057	1121	5410	3400	Middle School FACS Adoption
27	1	\$ 65,705	\$ 65,705	Equipment for HS FACS	21 057	1131	5410	3400	High School FACS Adoption
28	1	\$ 696	\$ 696	HP 650 Laptop	21 057	2211	5470	3400	Gifted Ed Laptop
29	18	\$ 501	\$ 9,018	Projectors	21 057	1111	5470	3400	Physical Education Adoption
30	12	\$ 199	\$ 2,388	iPods 32gb	21 057	1111	5470	3400	Physical Education Adoption
31	27	\$ 400	\$ 10,800	Desktop Computers	21 057	1131	5470	3400	Academy of Finance
32	5	\$ 400	\$ 2,000	Desktop Computers	21 057	1121	5470	3400	Middle School CTE
33		\$ 385,470		Total CC 057 -Curriculum Svcs					
34									

FY20 CAPITAL OUTLAY REQUESTS

By Cost Center

Line #	Quantity	Price	Total	Item	Account Number				Purpose
35	1	\$363,368	\$363,368	Professional Services	21 065	2530	3190	9800	See attached listing by building
36	1	\$5,629,459	\$5,629,459	Maintenance and Repair	21 065	2530	5220	9800	See attached listing by building
37	1	\$1,243,225	\$1,243,225	Site Improvements	21 065	2530	5300	9800	See attached listing by building
38	1	\$3,300	\$3,300	Propane Burnisher	21 064	2540	5410	1400	Cleveland, tile floor care
39	1	\$3,300	\$3,300	Propane Burnisher	21 064	2540	5410	5600	Hawthorne, tile floor care
40	1	\$14,000	\$14,000	Gator with cart/sprayer	21 064	2540	5410	3600	Efficiency, move items around site
				Replacement of shop truck w/plow,utility box	21 064	2540	5520	3200	Replaces shop truck
41	2	\$44,500	\$89,000						
42	1	\$41,350	\$41,350	Replace specialist van	21 064	2540	5520	3200	Replaces shop truck
43	1	\$16,000	\$16,000	floor auto scrubber 28" rider	21 064	2540	5810	100	WHS, tile floor cleaning
44	1	\$7,900	\$7,900	floor auto scrubber 26"	21 064	2540	5810	200	LHS, tile floor cleaning
45	1	\$7,900	\$7,900	floor auto scrubber 26"	21 064	2540	5810	300	RHS, tile floor cleaning
46	1	\$7,900	\$7,900	floor auto scrubber 26"	21 064	2540	5810	1400	Cleveland, tile floor cleaning
47	1	\$7,900	\$7,900	floor auto scrubber 26"	21 064	2540	5810	3400	IPC, tile floor cleaning
49	1	\$7,900	\$7,900	floor auto scrubber 26"	21 064	2540	5810	4200	Renberg, tile floor cleaning
50	1	\$2,900	\$2,900	Carpet Extractors	21 064	2540	5810	3200	Central Services, Carpet cleaning
51	1	\$4,000	\$4,000	Square scrub to replace rotos	21 064	2540	5810	100	WHS, tile floor care
52	1	\$4,000	\$4,000	Square scrub to replace rotos	21 064	2540	5810	200	LHS, tile floor care
53	1	\$4,000	\$4,000	Square scrub to replace rotos	21 064	2540	5810	300	RHS, tile floor care
54	1	\$3,300	\$3,300	Propane Burnisher	21 064	2540	5810	1000	LBA, tile floor care
55	15	\$420	\$6,300	vacuums	21 064	2540	5810	9800	Daily carpet cleaning
56	1	\$15,000	\$15,000	Walk-off entrance mats	21 064	2540	5810	9800	Water and dirt control at entrances
57	1	\$20,000	\$20,000	bldgs	21 064	2540	5810	9800	buildings
58	1	\$39,000	\$39,000	mower attach) CTE	21 064	2540	5810	3700	Replacement -Lawn and snow removal
59	1	\$14,700	\$14,700	mower attach) R Frost	21 064	2540	5810	1800	Replacement -Lawn and snow removal
60	1	\$14,700	\$14,700	mower attach) R Parks	21 064	2540	5810	1500	Replacement -Lawn and snow removal
61	3	\$700	\$2,100	Push mower replacment	21 064	2540	5810	9800	Lawn mowing
62	1	\$2,050	\$2,050	Replace glycol pump	21 064	2540	5810	3200	Replaces old existing
63	1	\$20,000	\$20,000	bldgs	21 064	2540	5810	9800	District during year.
64		\$7,594,552		Total CC 064-Operational Svcs					
65									

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FY20 CAPITAL OUTLAY REQUESTS

By Cost Center

Line #	Quantity	Price	Total	Item	Account Number	Purpose
66	1	594,163	\$ 594,163	Building Allocations	21 67 2520 5810 3400	budget
67	1	141,006	\$141,006	Revenue rcd for Cherry Lake Reserve	21 067 4900 6910 9800	90% 2018 & 2019; 80% 2020 & 2021; 70% 2022
68	1	664,082	\$664,082	Vendor 25065-1	21 067 4900 6910 9800	Harrisburg Agreement
69	1	15,000	\$15,000	Dues and Fees	21 067 2520 6400 3400	Fees charged on COF Certificates
70	1	9,015,000	\$9,015,000	Principal Payment	21 067 5100 6100 3400	Capital Outlay Certificates Principal
71	1	4,667,103	\$4,667,103	Interest Payment	21 067 5100 6200 3400	Capital Outlay Certificates Interest
72	1	7,000	\$ 7,000	Replacement 2-Way Radios	21 067 2520 5810 3400	Replace 2-Way Radios
	1	3,000	\$ 3,000	New 2-Way Radios	21 067 2520 5410 3400	Purchase new 2-Way Radios
73	20	\$55	\$1,100	Plastic Table	21 067 2520 5810 3400	Replace Broken/Damaged Performance Eq.
74		\$15,107,455		Total CC 067-Finance Office		
75						
76	0	\$450	\$0	Desktops (No Monitors)	21 071 1111 5870 6000	Replacements - Elementary Schools
77	20	\$700	\$14,000	Laptops	21 071 1111 5870 6000	Replacements - Elementary Schools
78	2200	\$185	\$407,000	Chromebooks	21 071 1111 5870 6000	2nd Grade/3rd Grade - Elementary Schools
79	1800	\$350	\$630,000	iPads	21 071 1111 5870 6000	Replacements - Elementary Schools
80	0	\$450	\$0	Desktops (No Monitors)	21 071 1121 5870 6000	Replacements - Middle Schools
81	20	\$700	\$14,000	Laptops	21 071 1121 5870 6000	Replacements - Middle Schools
82	2200	\$225	\$495,000	Chromebooks	21 071 1121 5870 6000	6th Grade only - Middle Schools
83	0	\$450	\$0	Desktops (No Monitors)	21 071 1131 5870 6000	Replacements - High Schools
84	15	\$700	\$10,500	Laptops	21 071 1131 5870 6000	Replacements - High Schools
85	2200	\$245	\$539,000	Chromebooks	21 071 1131 5870 6000	Freshman - High Schools
86	30	\$2,700	\$81,000	CTE Mac Lab	21 071 1131 5870 6000	CTE Mac Lab
87	0	\$450	\$0	Desktops (No Monitors)	21 071 2660 5870 6000	Replacements - Central Service
88	10	\$700	\$7,000	Laptops	21 071 2660 5870 6000	Replacements - Central Service
89	30	\$245	\$7,350	Chromebooks	21 071 2660 5870 6000	Replacements - Remote Sites
90	1	\$110,000	\$110,000	Microsoft Office License	21 071 2660 5870 6000	annual license microsoft
91	1	\$25,000	\$25,000	LMS	21 071 2660 5870 6000	LMS
92	8	\$1,700	\$13,600	Carts	21 071 2660 5870 6000	Growth
93	1	\$55,000	\$55,000	Infinite Campus	21 071 2660 5870 6000	Annual License w/Online Registration
94	1	\$100,000	\$100,000	Content Filter	21 071 2660 5870 6000	Replace Backup servers
95	1	\$50,000	\$50,000	Backup storage	21 071 2660 5870 6000	Upgrade Nimble
96	1	\$60,000	\$60,000	Solar winds	21 071 2660 5870 6000	Network bandwidth
97	1	\$90,000	\$90,000	UCS chassis	21 071 2660 5870 6000	replace old core servers
98	1	\$1,219,550	\$1,219,550	A/V Future Fund (carryover)	21 071 1111 5870 6000	
99		\$ 3,928,000		Total CC 071-ITS		
100						
101						

FY20 CAPITAL OUTLAY REQUESTS

By Cost Center

Line #	Quantity	Price	Total	Item	Account Number	Purpose
102	2	\$ 700	\$ 1,400	Ipads	21 114 1,131 5,470 3,700	Replace Teacher Ipads in Health Careers department
103	5	\$ 1,350	\$ 6,750	Tig Welders	21 114 1,131 5,810 3,700	Replace some of the Welders in CTE Welding Department as they are starting to wear out to the point that fixing them is not feasible
104		\$ 8,150		Total CC114 -Career & Tech Ed		
105						
106	1	\$ 22,747	\$ 22,747	New General Equipment Ele	21 125 1,111 5,410 9,800	Allows for growth of the program and the increasing needs for instruments for students on free/reduced lunch
107	1	\$ 13,883	\$ 13,883	New General Equipment HS	21 125 1,131 5,410 9,800	Allows for growth of the program and the increasing needs for instruments for students on free/reduced lunch
108	1	\$ 22,696	\$ 22,696	New General Equipment MS	21 125 1,121 5,410 9,800	Allows for growth of the program and the increasing needs for instruments for students on free/reduced lunch
109	1	\$ 35,525	\$ 35,525	Replacement Gen Equip Ele	21 125 1,111 5,810 9,800	Replaces instruments that are no longer repairable or that no are no longer cost effective to repair
110	1	\$ 111,925	\$ 111,925	Replacement Gen Equip HS	21 125 1,131 5,810 9,800	Replaces instruments that are no longer repairable or that no are no longer cost effective to repair
111	1	\$ 128,673	\$ 128,673	Replacement Gen Equip MS	21 125 1,131 5,810 9,800	Replaces instruments that are no longer repairable or that no are no longer cost effective to repair
112		\$ 335,449		Total CC 125 -Fine Arts		
113						
114						
115	1	\$ 34,000	\$ 34,000	Boys High School Uniform Rotation	21 131 6199 5810 3400	5 Year Uniform Rotation
116	1	\$ 31,000	\$ 31,000	Girls High School Uniform Rotation	21 131 6299 5810 3400	5 Year Uniform Rotation
117	1	\$ 13,000	\$ 13,000	High School Football Helmets	21 131 6199 5810 3400	Replace 15 Helmets
118	10	\$ 350	\$ 3,500	High School Shoulder Pads	21 131 6199 5810 3400	Replace 10 Shoulder Pads
119	15	\$ 400	\$ 6,000	Middle School Football Helmets	21 131 6199 5810 3400	Replace 15 Helmets
120	10	\$ 350	\$ 3,500	Middle School Shoulder Pads	21 131 6199 5810 3400	Replace 10 Shoulder Pads
121	1	\$2,000	2,000	Video Wireless Communication	21 131 6199 5810 3400	FCC Bought Frequency (Replace by 2020)
122	1	\$2,000	2,000	Video Wireless Communication	21 131 6299 5810 3400	FCC Bought Frequency (Replace by 2020)
123		\$95,000		Total CC 131 - Athletics		
124						
125	15	\$ 1,800	\$ 27,000	Cameras For Buses	21 543 2550 5410 3400	Add cameras to buses to enhance safety of students
126		\$ 27,000		Total CC 543-Transportation		
127						

FY20 CAPITAL OUTLAY REQUESTS

By Cost Center

Line #	Quantity	Price	Total	Item	Account Number				Purpose
128	1	\$ 2,000	\$ 2,000	Optec 5000 vision screen screener	21 547	2130	5810	3400	Replace outdated and broken vision screener
129	7	900	\$6,300	Audiometer	21 547	2130	5810	3400	Replace outdated and broken audiometers
130	12	105	\$ 1,260	Audiometer carrying case	21 547	2130	5810	3400	Replace carrying cases for audiometers
131	1	1,000	\$ 1,000	Physio Control Automated External Defibrillator (AED)	21 547	2130	5810	3400	Replace broken AED
132		10,560		Total CC 547-Health Services					
133									
134									
135									
136									
137		\$27,512,135	\$27,512,135	Total Capital Outlay Requests					
138									

TAX-SUPPORTED FUNDS

FY20 PROPOSED BUDGET

TAX-SUPPORTED FUNDS Recommended Level

REVENUES

Source	Combined General Fund	Unrestricted General Fund	Restricted General Fund	Special Education Fund	Capital Outlay Fund	Bond Redemption Fund*	Proof Total
Local Property Taxes	\$ 68,486,682	\$ 68,486,682	\$ -	\$ 18,819,280	\$ 31,759,672	\$3,519,393	\$ 122,585,027
State Revenue	85,791,312	85,791,312	-	19,919,079	-	-	105,710,391
Federal Revenue	11,743,282	-	11,743,282	5,880,448	374,638	-	17,998,368
County (traffic fines)	1,010,592	1,010,592	-	-	-	-	1,010,592
Other Local Sources	5,209,049	5,056,552	152,497	755,222	245,572	35,194	6,245,037
Total Revenues	\$ 172,240,917	\$160,345,138	\$ 11,895,779	\$ 45,374,029	\$ 32,379,882	\$3,554,587	\$ 253,549,415
Cash from Fund Balance	764,369	764,369	-	814,641	-	2,421,466	4,000,476
Transfers In	3,155,000	3,155,000	-	-	-	-	3,155,000
Total Revenues, Transfers & Cash	\$ 176,160,286	\$164,264,507	\$ 11,895,779	\$ 46,188,670	\$ 32,379,882	\$5,976,053	\$ 260,704,891

EXPENDITURES

Use	Combined General Fund	Unrestricted General Fund	Restricted General Fund	Special Education Fund	Capital Outlay Fund	Bond Redemption Fund	Proof Total
Salaries	\$ 112,048,928	\$106,545,624	\$ 5,503,304	\$ 29,190,719	\$ -	\$ -	\$ 141,239,647
Benefits	37,676,105	35,956,757	1,719,348	9,585,465	-	-	47,261,570
Purchased Services	18,985,514	14,903,088	4,082,426	6,476,145	371,368	-	25,833,027
Supplies and Materials	6,938,804	6,440,803	498,001	741,382	-	-	7,680,186
Dues and Fees	510,935	418,235	92,700	44,959	820,089	-	1,375,983
Capital Acquisition	-	-	-	150,000	12,638,576	-	12,788,576
Debt Services	-	-	-	-	13,682,103	5,976,053	19,658,156
Total Expenditures	\$ 176,160,286	\$164,264,507	\$ 11,895,779	\$ 46,188,670	\$ 27,512,135	\$5,976,053	\$ 255,837,144
Transfers Out	-	-	-	-	3,000,000	-	3,000,000
Reserves	-	-	-	-	-	-	-
Total Expenditures and Transfers	\$ 176,160,286	\$164,264,507	\$ 11,895,779	\$ 46,188,670	\$ 30,512,135	\$5,976,053	\$ 258,837,144

*Bond Redemption Fund has been reopened due to the passage of the \$190M Bond Referendum.

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PROPOSED FY20 OTHER DISTRICT FUNDS

FY20 Proposed < FY19 Approved

FY20 Proposed 0% - 3% > FY19 Approved

FY20 Proposed 3%+ > FY19 Approved

Cost Center	Cost Center Description	FY19 Adopted	FY20 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
Fund 21	Capital Outlay Fund	\$ 26,843,870	\$ 27,512,135	\$ 668,265	2.49%	Funds routine maintenance, repairs and site improvements.
Fund 31	Bond Redemption Fund	\$ -	\$ 5,976,053	\$ 5,976,053	N/A	The Fund was reopened with the passage of the September 2019 \$190 Million Bond Referendum.
Fund 42	Capital Projects - CIP Projects	\$ -	\$ 3,833,814	\$ 3,833,814	N/A	Funds major projects for 2019-2020
Fund 44	Capital Projects - T. Jefferson High	\$ -	\$ 37,092,360	\$ 37,092,360	N/A	Funds costs associated with the new Thomas Jefferson High School
Fund 46	Capital Projects - Ben Reifel Middle School	\$ -	\$ 21,302,728	\$ 21,302,728	N/A	Funds costs associated with the new Ben Reifel Middle School
Fund 51	Food Service Fund	\$ 12,135,300	\$ 12,633,966	\$ 498,666	4.11%	Increases meal prices by ten cents (\$0.10) to meet federal guidelines.
Fund 65	Insurance Trust Fund	\$ 37,458,413	\$ 40,999,602	\$ 3,541,189	9.45%	Funds the medical, vision, and dental health insurance program of the District.
	TOTAL OTHER FUNDS	\$ 26,843,870	\$ 95,717,090	\$ 68,873,220	N/A	

SUMMARY OF SELF-SUPPORTED FUNDS

FY20 PROPOSED BUDGET

SELF-SUPPORTED FUNDS

REVENUES

Source	Reprographics Fund	Community Education Fund	House Construction Fund	Food Service Fund	Capital Projects Fund	Insurance Trust Fund	Proof Total
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	40,376	-	-	40,376
Federal Revenue	-	-	-	7,185,977	-	-	7,185,977
Other Local Sources	-	-	-	84,530	-	40,999,602	41,084,132
Tuition and Fees	822,374	6,316,741	-	5,130,814	-	-	12,269,929
Total Revenue	\$ 822,374	\$ 6,316,741	\$ -	\$ 12,441,697	\$ -	\$ 40,999,602	\$ 60,580,414
Cash from Fund Balance	-	-	1,952	192,269	62,228,902	-	62,423,123
Transfers In	-	-	-	-	-	-	-
Total Revenue, Transfers & Cash	\$ 822,374	\$ 6,316,741	\$ 1,952	\$ 12,633,966	\$ 62,228,902	\$ 40,999,602	\$ 123,003,537

EXPENDITURES

Expenditure	Reprographics Fund	Community Education Fund	House Construction Fund	Food Service Fund	Capital Projects Funds	Insurance Trust Fund	Proof Total
Salaries	\$ 128,224	\$ 4,815,555	\$ -	\$ 4,377,250	\$ -	\$ -	\$ 9,321,029
Benefits	37,218	993,208	-	1,271,215	-	-	2,301,641
Purchased Services	595,932	601,835	-	514,084	3,870,362	-	5,582,213
Supplies and Materials	61,000	440,598	-	5,967,990	-	-	6,469,588
Dues and Fees	-	51,283	-	176,055	-	40,999,602	41,226,940
Capital Acquisition	-	-	-	330,000	58,358,540	-	58,688,540
Total Expenditures	\$ 822,374	\$ 6,902,479	\$ -	\$ 12,636,594	\$ 62,228,902	\$ 40,999,602	\$ 123,589,951
Non-Cash Depreciation Expense	-	11,300	1,952	327,372	-	-	340,624
Cash for Equipment	-	-	-	330,000	-	-	330,000
Transfers Out	-	-	-	-	-	-	-
Total Expenditures & Transfers	\$ 822,374	\$ 6,913,779	\$ 1,952	\$ 12,633,966	\$ 62,228,902	\$ 40,999,602	\$ 123,600,575

Revenues Over Expenditures	\$ -	\$ (597,038)	\$ -	\$ -	\$ -	\$ -	\$ (597,038)
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PROPOSED FY20 ENTERPRISE FUNDS BY PROGRAM

FY20 Proposed < FY19 Approved

FY20 Proposed 0% - 3% > FY19 Approved

FY20 Proposed 3%+ > FY19 Approved

Tab	Cost Center	Cost Center Description	FY19 Proposed	FY20 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)	Explanation of Recommended Level
COMMUNITY EDUCATION/KIDS INC ENTERPRISE FUND							
74	151	Kids Inc.	\$ 573,708	\$ 586,255	12,547	2.19%	Recommended Level 1 of 1: Maintains program at FY19 level.
75	152	Kids Inc.- After School Programs	\$ 1,815,301	\$ 1,709,370	(105,931)	-5.84%	Recommended Level 1 of 1: Maintains program at FY19 level.
76	153	Community Outreach	\$ 442,600	\$ 325,500	(117,100)	-26.46%	Recommended Level 1 of 1: Maintains program at FY19 level.
77	154	Adult Education	\$ 201,042	\$ 240,897	39,855	19.82%	Recommended Level 1 of 1: Maintains program at FY19 level.
78	155	Driver's Education	\$ 237,275	\$ 238,750	1,475	0.62%	Recommended Level 1 of 1: Maintains program at FY19 level.
79	158	High School Classes	\$ 100,123	\$ 97,910	(2,213)	-2.21%	Recommended Level 1 of 1: Maintains program at FY19 level.
80	160	ComEd Indirect Costs	\$ 181,725	\$ 189,165	7,440	4.09%	Recommended Level 1 of 1: Maintains program at FY19 level.
81	161	Learning Adventures Pre-School Programs	\$ 180,114	\$ 186,613	6,499	3.61%	Recommended Level 1 of 1: Maintains program at FY19 level.
82	156	Pre-K Blended Program	\$ 3,158,769	\$ 3,249,653	90,884	2.88%	Recommended Level 1 of 1: Maintains program at FY19 level.
HOUSE CONSTRUCTION ENTERPRISE FUND							
83	114	House Construction	\$ 3,185	\$ 3,480	295	9.26%	Recommended Level 1 of 1: Increases the annual property insurance from \$1,233 to \$1,528 annually.
REPROGRAPHICS FUND							
84	061	Reprographics Center	\$ 766,027	\$ 822,374	56,347	7.36%	Recommended Level 1 of 1: Maintains program at FY19 level.